

County Budget Template Instructions

For the 2007-2008 Fiscal Year



Prepared by

Department of Health and Human Services

Division of Social Services

Budget Office

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Advantages of Using the Budget Template

1. Accuracy, Time Savings, Ease of Use, Multiple Uses for the Template.
2. Demonstrates well the DSS Allocation System.
3. Excellent to use in breaking out one program's cost.
4. Can measure the County cost of programs.
5. Demonstrates the high percentage cost of mandated services compared to the rest of the DSS budget.
6. Good "What If" tool. Will show you the cost of any position.
7. Use to help maximize revenues.

The following changes have been made to the Budget Template for FY 2007-2008:

1. Additional columns have been designated on the 1035-II for 310 distributable cost. The Excel references are columns CU20, CV20 to CU47, CV47.
2. The transitional worksheet has a formula you can add if overspending TANF dollars. The formula will move overspending of TANF to county dollars, this is only for standard counties. If you are an electing county please contact your LBL.
3. The transitional worksheet starting with cell reference BU 74 has designated cells for RGP, EDTAP, DOT and other funds for transportation.
4. Share the Warmth funds can now be entered separately on the 1047.

INTRODUCTION

The template is a macro driven excel program. Please see your Excel reference manual for a complete listing of the Excel commands. The entire program is in one file and users may move between the worksheets by selecting tabs or by using the menus. All changes to any cell will automatically update both Form 1047 and the model county budget.

When the template prepares a model county budget in accordance with the instructions it will balance to Form 1047 at all times. If you do not follow the instructions exactly, the two budgets may become out of balance. To ensure the integrity of your data do not unprotect the spreadsheet.

- A. The program contains an extra worksheet named "TRANSITIONAL" which is used to list and itemize vendor purchases, grants and other programs that the county may provide.
- B. A separate schedule to enter the Off-Site employees and a separate part of the DSS-1035 to calculate Off-Site Overhead.
- C. Numerous sheets that are used to prepare a model county budgets both in detail and summary.

The basic outline of the steps required to complete a budget are as follows:

STEP 1: Enter benefits common to all staff

STEP 2: Enter staff costs for --
Part 1035-II

- A. Off-Site In-Home Aides
- B. Direct Services Staff
- C. Services Support "Supervisors
- D. Other Services Support
- F. Direct Income Maintenance
- G. Income Maintenance Support
- H. Direct Child Support
- I. Child Support Supervision & Support
- J. Administration
- K. Joint Services & Income Maintenance
- L. Joint Services & Child Support
- M. Joint Income Maintenance & Child Support

STEP 3: Part 1035-II

- A. Enter Administrative Expenses. Form 1035-II has two sections, Codes 310 & 311.
- B. Enter Direct In-Home Aide Expenses and all other administrative "310 & 311" expenses
- C. Enter travel and direct charges.
- D. Adjust Allocations.

STEP 4: TRANSITIONAL

Enter Medicaid, Transportation, Day Care, Purchased Services, Grants, Other Programs, and Revenues

STEP 5: DSS-1047

Enter LIEAP, CIP, Special Assistance, Adoption Subsidy and other programs not previously entered.

STEP 6: "Model County Budget" Review county schedules and sheets.

DOWNLOADING

The Budget Template will be available on the Division of Social Services website at:

<http://www.dhhs.state.nc.us/dss/budget/estimates.htm>

The Template may be downloaded by using any of the normal Window copying procedures.

Please contact your Local Business Liaison for technical and budget questions.

GETTING STARTED

- STEP 1:** Open your Excel program
- STEP 2:** Use the file open features in Windows and Excel to open the template from the directory or folder where you downloaded the template.
- STEP 3:** The Template should open at the main menu. Depending in the version of Excel you are using you may need to change the Security level for macros. This can be accomplished by clicking on tools, click on Macro, then click on security, changed the security level to low and save.
- STEP 4:** When the workbook is opened you will/may see an Excel screen that asks “Enable Macro”. Enter **“YES”**
- STEP 5:** The Template has one circular argument. For example: A changes B, B changes C, C Changes D, and then D changes A. This type of circular formula can never be solved exactly. In order for Excel to do this, the Iteration must be set at 100. You may do this by:

Open Excel, select “Tools”, select “Options”, select “Calculation”, put a check mark beside “Iteration”, enter 100 in the Iteration block, click on OK.

THE MAIN MENU SHEET

The Welcome Sheet, is the Main Menu (or change the tab to main menu) it allows you to choose a section of the 1035 Part I, 1035 Part II, or the 1047. The user may point to the section needed using the left or right arrow keys or by using the “TAB” key or by using the mouse and clicking the worksheet tab or button. The enter key may be pressed when choosing a section or double click the mouse.

INSTRUCTIONS FOR COMPLETING THE VARIABLES WORKSHEET

This first step in completing the template is to fill in the variables by completing the Variables worksheet. When the Variables worksheet is opened the Variables menu will appear with the items FICA, Insurance, Retirement, 401k, and increase. The figures that you enter for these items will be used in the Part I worksheets. FICA and Retirement must be entered with percent signs, i.e., 8% or 8.20%. Insurance is entered as a dollar amount per month, i.e., 75 or 75.50. **Do not use dollar signs.** If you enter an incorrect number in the variables or forget your percent signs, you may return to the variables menu and enter the correct figure(s) which will replace the incorrect amount or figure that you have entered previously. All entries will automatically update all applicable sheets. Any change in “Increase” will automatically give all employees a salary increase except for the Off-Site In-Home Aides. If you are calculating an increase for all staff this will be entered in the variable with a 1 and the percent increase, i.e. a 10% raise is 1.10. Always check your entries to make sure they are entered correctly for all benefits. Both Form 1047 and the “Model County Budget” automatically update. This includes the required County dollar.

INSTRUCTIONS FOR COMPLETING THE SERVICES, INCOME MAINTENANCE and CHILD SUPPORT DIRECT STAFF WORKSHEETS

The buttons (New Employee, Save, Return Close) are used for entering new employees, salaries, and equivalencies. Enter the name, then tab, enter the salary, then tab enter equivalency and close. These steps must be repeated for each employee. **You must close the menu after entering each employee.**

Entering the Percentages in the Program columns

Most sheets are protected except for the cells that are “open” or unprotected for entering information. If you need to delete an employee or change an equivalency, you will need to turn the protection “OFF”. Please do not forget to turn the protection back on. You may wish to use either titles freeze or a split screen when entering worker percentages in the program columns.

The 1035-I worksheets are protected. Be careful to ensure data is not entered in a cell that contains formulas. Even if worksheets are protected a particular cell may not be protected. You should **never delete rows or columns on any worksheet.**

SALARY/MERIT RAISE NOTE:

The “Increase” cost of living procedure does not automatically change the merit or the longevity columns. The column in the worksheets where the salary computations take place is the column that is beside the employee's names. The formula that is contained in the salary computation column is:

$$\text{(RAISE x BASE SALARY) + MERIT + LONGEVITY}$$

The columns that contain the base salary, merit, and the longevity/other are to the far right of the worksheets. The columns are labeled for easy identification.

ENTERING DATA

STEP 1:

In the desired sheet choose “NEW” to add staff names and or position number (do not use dollar signs or commas), salary, and percentages (equivalencies) (do not use percent signs and use only two decimal places.) You must select “NEW” each time an employee is added. After each employee is entered, select “Close”. The entries will appear on the worksheet in descending order. Therefore, if you want the entries to appear in ascending alphabetical order (A through Z); make your entries Z through A. **In addition staff can be entered by position number or grouped by work unit.**

NOTE FOR STAFF WHO ARE PAID THROUGH A GRANT THAT WOULD BE LISTED IN THE NON-DSS SALARY ONLY COLUMN:

List the employee twice. First, list the employee with a salary but enter 0 at the percentage prompt. Second, list the employee with 0 salary and enter an equivalency at the percentage prompt. Later, when you are entering the equivalencies under the proper heading, you will enter them by the name that does not contain a salary. The reason for this double entry is that the formulas in the worksheet automatically distribute the salary according to the equivalencies. Entering the employee twice prevents the salary from being distributed to other programs. Entering a 0 percent automatically enters the salary in the NON-DSS salary only column.

Most employees that are split on the DSS-1571 will also have to be entered twice with this program. Because the program automatically charges a full year's expense for hospitalization, the number of months of hospitalization will have to be adjusted for each split employee. FOR EXAMPLE, an employee budgeted as 60% services and 40% income maintenance should have insurance months of seven in services and five in income maintenance.

NOTES FOR MA EXPANSION PROGRAM:

The Budget Template does not have a separate column for the MA Expansion Program. You may select one of two options for the Expansion Program. For additional instructions, please refer to the 1035-II Section.

1. If you would like to know exactly the amount of salaries and fringe benefits which the grant will pay, use the same procedure, as described on page 12, that is used for any grant. The employee would be listed twice. (Once with an equivalency and no salary and once with a salary and no equivalency.) The grant will appear on the DSS-1047 as a separate program.
2. If you are sure that allowable expenditures will exceed the grant, list the employee once just like other employees.

NOTE FOR COUNTIES THAT HAVE OFF-SITE IN-HOME AIDES:

The Worksheet for Off-Site In-Home Aides works exactly like the worksheet for other employees. However, you should refer to the instructions for completing the OFF-Site employees before beginning this section. (DSS-3538) Off-Site employees may be listed individually or grouped by program or funding source. If providers are grouped, the total equivalency for the year and the total annual salary should be entered. FOR EXAMPLE: If 10,000 hours of Services are to be provided, the 10,000 hours should be divided by 12 and then by the hours that the department is open.

$$10,000 \div 12 = 833.33 \text{ HOURS MONTHLY}$$
$$833.33 \text{ HOURS} \div (22 \times 8) = 4.73 \text{ PROVIDERS}$$

If some providers receive retirement and/or hospitalization and some do not, the providers should be grouped and entered on separate lines based on their eligibility for benefits. **(Each county should be very careful to adjust the number of months providers receive benefits.)** There is a flaw in all worksheets and perhaps also the manual procedures. The program will distribute retirement and hospitalization to all employees including those that should not be charged. In the other worksheets this error is very minor. If SSBG Providers generally do not get full benefits and CAP Providers generally receive benefits due to longer hours, the program will over charge SSBG and under charge CAP.

Off-Site providers do not affect the cost of supervision. The Off-Site Equivalencies and salaries are entered directly in a separate Section on the DSS-1035-II Worksheet.

NOTE FOR MEDICAID TRANSPORTATION

Staff that arrange and administer the Medicaid Transportation program should have a percentage entered in the "Admin" column of Medicaid transportation. Staff that provide direct Medicaid transportation should have time entered in the Medicaid Services column.

NOTE FOR MISSING PROGRAMS:

Because of the proliferation of programs, some of which exist in only one county, some departments may not find an appropriate column to report all of their employees. One of these two solutions should solve this problem.

1. A Generic Code/Column could be used.
2. An existing column that is not being used could be renamed and used. By changing the names on the corresponding support, DSS-1035 and DSS-1047 Worksheets, the missing program could be budgeted.

STEP 2:

Continue choosing "NEW" as long as you wish to enter employees.

STEP 3:

Enter the total amount of salaries that the employees listed above have chosen to defer or shelter from taxes in the space below the total costs. The space is named "DEFERRED SALARY". This

will automatically calculate the FICA, which will not be deducted from the employee's salary and will subtract the FICA from the total costs.

STEP 4:

Saving your worksheet --You may save your worksheet from the button Menu or you may save it from the Excel Menu. If you wish to save your worksheet to another drive, you must use the Excel menu.

STEP 5:

Choose "Return" from the Template Menu to return to the Main Menu if you wish to exit directly from Excel after saving the workbook.

**INSTRUCTIONS FOR COMPLETING THE
SERVICES, INCOME MAINTENANCE, AND CHILD SUPPORT
SUPERVISION AND SUPPORT WORKSHEETS**

STEP 1:

From the Main Menu sheet or from a tab select the desired sheet. The sheet you choose will be retrieved and another menu will appear.

Services support staff are budgeted in two groups. The Supervisors may be shown in SUPERVISORS, and support may be shown in OTHER.

The Template has three worksheets for joint workers. The template assumes that all joint workers are allocated and does not make a provision for the direct charging of joint support staff. If you insist on distributing the joint support staff, split the joint support workers based on the DSS-1571 instructions and enter the appropriate percentages in Services Support, Income Maintenance Support and IV-D Support.

STEP 2:

The instructions for completing the remainder of the supervision and support worksheets are identical to the direct worksheets.

INSTRUCTIONS FOR THE COMPLETION OF THE ADMIN WORKSHEET

From the Main Menu, choose "ADMIN". The instructions for entering staff are the same as for the support worksheets. "EQUIV" is not a menu option as there is not a corresponding direct worksheet.

NOTE SPECIAL OFF-SITE FEATURES:

Counties that have contracted In-Home Aides or do not have Off-Site employees do not have to enter percentages in the Off-Site Overhead Column (Column 3).

Counties with Off-Site In-Home Aides should enter the same percentage in column 3 as was entered in column 2. The percentages should be placed in column 3 for the same employees that are used for chore overhead in column 3 of the DSS-3538. Examples: If the Director's position is shown on the DSS-3538 in column 3, the same equivalency would be shown in column 3 of the budget as was shown in column 2 of the budget. If the receptionist's position is not shown in column 3, the equivalency would remain Ø. The program will automatically enter the salaries in the Off-Site Section of the 1035-II.

EDITING THE DIRECT AND SUPPORT WORKSHEETS

If you want to make changes and/or corrections in names, salaries, percentages, etc., select the appropriate sheet. If a staff position was entered that you now wish to delete, it would be safer if you would just type in vacant for the staff name and make the salary Ø.

INSTRUCTIONS FOR DSS-1035 PART II

The Part II is accessed by selecting the tab or through the main menu.

You may now begin entering data on lines 24, 26, 27, and 28. If you need to change any participation rates, go to the correct line and change the rate. (You will have to turn off the protection first).

The 1035-II is intended to record Administrative Expenses only. Only a few, limited programs or cells are unprotected on the direct charge line. Use only the unprotected cells. **If you turn the protection off and enter data, the 1047 and other sheets will not work. Direct Purchases for most programs for clients should be entered on the Transitional worksheet.** Only if you can not find a section on the Transitional to list client or authorized direct expense, then enter the data as a direct charge on line 17. The program does not bring forward any data in a cell that has been protected.

OFF-SITE IN-HOME AIDES

The Off-Site section is used to complete the administrative cost line (lines 310 and 311 on the DSS-1571 Part II. **See Schedules 1A and 1B**

All counties must use the Administrative sections. The Administrative section has been split for lines 310 and 311. This template relies on the user to enter their costs in the correct section. The regular administrative expenses are automatically transferred to the model county budget. Indirect Costs are not included in the county budget, but must be entered on the bottom of the administrative sections as appropriate. **Please be sure to look for Schedules 1A and 1B.**

All counties that employ off-site In-Home Aides should go to the Off-Site Section just to the right of the Administrative Section. The program will calculate all Off-Site expenses and reimbursements. The Off-Site section closely resembles the DSS-3538. Based on the instructions for the DSS-3538 each county should enter the total cost of Off-Site Travel, Training, Supplies, etc. at "CS27".

ENTERING DATA

STEP 1:

LINE 24 Enter all Direct Program Administrative Expenses. Primarily, EBT Issuance county share only, LINKS. **Only enter data in the open cells (blue zeros).**

TANF or other client related expenses and contracts should be entered on the Transitional Worksheet. Child Support Expenses for Legal, Filing, Blood Tests, etc. should be entered on the Transitional Worksheet.

STEP 2:

Enter all travel expenses on lines for Services, Income Maintenance, and IV-D on lines 26, 27 and 28. Enter Administrative travel costs in the Administrative Section. Enter Off-Site travel costs in the Off-Site section.

STEP 3:

The program will allow counties that are exceeding their allocations to enter the available funds and the program will recalculate the matching rates.

The template highlights in **YELLOW** are extremely important cells.

The program comes with the standard matching rates preset and "1's". The "1" indicates that the standard rate is being used. If a county may exceed its allocation, the user should study budget lines 12 and 13 to determine if there is a problem.

If an Allocation is overspent, the allocation should be entered where the "1" is located. When an allocation is entered, the percentages on the 1035-II and the Transitional sheets are automatically adjusted. The "1" Feature also applies to all programs.

All counties) must carefully review all "1"s on the DSS-1035. The failure to properly consider the allocations for each program and enter the allocation for each program when the total expenditures exceeds the available funds can have a major impact on the county's revenues. The program will calculate unlimited revenues unless the allocations are entered. Incorrectly determining revenues can be a major problem.

Counties must also enter the matching rates. Allocations for TANF are for references only on the 1035-II. The template is preset for standard counties. If you are an electing county you will need to add your specific county percentages based on State dollars and County MOE.

MA EXPANSION

Depending on the option you have chosen for entering the expansion program you should do one of the following: *(See Page 10 for options).*

1. If the expansion workers were entered as regular workers on one level enter the "STATE" Dollars in either Budget column 63. Excel BN63
2. If the expansion workers were entered as "GRANT" Workers on two lines, enter the "STATE" Dollars in Budget Column (budget column 76) on Budget Line 38. Excel CA57

SAVE YOUR WORK!

**INSTRUCTIONS FOR
TRANSITIONAL CALCULATIONS WORKSHEET
Schedule 2 on the Template Spreadsheet**

Select the Transitional sheet from the Tab Button or the sheet tab and begin entering data. All data from previous sheets has been automatically entered on the Transitional worksheet.

Ready

3	CALCULATION SECTION				
4	(A1 THRU L290)	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
5	FILL IN APPROPRIATE	LINE 10	LINE 12	LINE 13	LINE 14
6	CELLS.				
7					
8	CHILD DAY CARE	TOTAL	FEDERAL	STATE	COUNTY
9					
10	DAY CARE ALLOCATION	0	0	0	0
11	CWS DAY CARE	0	0	0	0
12					
13	TO 1047 LINE 14	0	0	0	0
14					
15					
16					
17	SSBG	TOTAL	FEDERAL	STATE	COUNTY
18					
19	FROM 1035, SSBG	0	0	0	0
20	FROM 1035, FAM.PLAN	0	0	0	0

The purpose of the Transitional Worksheet is to enter Direct Vendor Purchases, Grants, Special Projects, and any Other Expenditures that are not Staff or Administration. Also, Miscellaneous and certain offsetting Revenues are entered at the bottom of the Transitional Worksheet.

FOR EXAMPLE, the cost of Direct Client Medicaid Transportation is added to the Medicaid Staff costs, which are pulled from the 1035 Part II. The program then automatically enters the Total Medicaid Transportation Costs on the 1047. However, van expenses must be entered in Schedule 13A and 13B. The program automatically distributes van expenses to various programs including Medicaid, TANF, SSBG, HCCBG, etc., when entered on schedule 13 B.

Whenever possible, only the total costs or Federal allocations of the program are entered. The program will automatically enter the Federal, State, and County Shares. Since the matching rates for some programs are not known, the Total Expenditures along with any other Federal, State, or Other Revenues must be entered.

The program **always** automatically enters the County Share. The County Share **must never** be entered on the 1035 Part II, or the Transitional Worksheet, or the 1047. The exception to this rule is on the Transitional Worksheet for HRI Foster Care both IV-E and SFH.

In order to easily determine the under or over spending for SSBG and State In-Home, the allocations for the programs should be entered directly beneath the Grant Totals for each program. The program will automatically display the amount of any under or overspending. In order to ensure that adequate County Dollars are available, the Total Allocations should not be exceeded in these Sections. If necessary, you may need to return to the 1035-II and adjust the "1" or allocations entered on the 1035-II. For the sake of convenience the State (if any) and Federal portions of State In-Home should be added and entered as one amount.

If a county enters an allocation in a "1" section of the 1035-II, the percentages are automatically calculated and entered on the Transitional worksheet. If an allocation is entered, the program will not allow you to over spend an allocation.

If the allocations are exceeded any additional purchased services should be entered in the County Only Sections or the Unfinanced Section. Most counties will provide services even if Federal and State Funds are not available. There are county only or 100% county funded lines in some sections for budgeting expenses when a county is positive that the expenditures will exceed their allocation.

Please remember that **all** Revenues are entered on the Transitional Worksheet. Most revenues are entered at the bottom of the Transitional worksheet.

The Transitional Worksheet has a few notes (the position of the notes can be located from the "Notes →") designation within the body of the Transitional Worksheet) and messages to the right of the worksheet to help you understand how to fill in certain sections. Notes are generally purple. Although they are not part of the program, please read carefully.

SPECIAL FEATURES:

- A. **MEDICAID TRANSPORTATION:** Medicaid Van expenses are reimbursed to the county via the 1571. Revenues will be reflected on the 1047. You must complete the van expense Schedule 13B for Van expenses. Do not enter van expenses directly on the transitional sheet. Direct and Vendor reimbursement for Medicaid transportation will be reflected on the 1047 as Federal and State Funds. You must show your expenditures for Medicaid Transportation on the transitional worksheet. The county share for Medicaid transportation will be shown as part of the Medicaid county cost on the 1047. At the top of the Transitional Worksheet counties should enter the

estimated Medicaid Draft Cost. The next line is the Medicaid Van Expenses (which are entered on schedule 13). The next two lines are payments made to Vendors and direct to client should be entered. **According to statements by a Division of Medicaid representative, the estimates from the Division of Medicaid do not include transportation costs. Adding client transportation on these lines will not duplicate client transportation costs included in the Medicaid estimate**

- B. The Medicaid at Risk Case Management expense will be automatically pulled to the Transitional Worksheet and 1047. The revenues from Medicaid Case Management **must** be entered in the Revenue section at the bottom of the Transitional worksheet. These revenues are based on your projections.
- C. The Budget Program uses the standard Medicaid rate at which most services are reimbursed. The actual composite or average rate is slightly different. Counties will need to change the Medicaid rate to the composite or actual county percentage due to the timing of the estimates and revisions to the Budget template. Then:
 - 1. Turn protection off.
 - 2. Use the F2 Edit key and correct both the State and Federal percentages. **DO NOT CHANGE** the County percentage.
 - 3. Turn protection on and Save
- D. TANF: Each department should enter the itemized TANF Program Expenses in the appropriate section. The expenses should be budgeted in sufficient detail to allow anyone reviewing the budget to gain an understanding of the types of expenditures that are planned and to allow both the State and the County budgets to be used to control and identify expenses. As a suggestion, the expenses should be listed by identifying activity code and/or major category and/or provider.

As a special feature, the TANF section will let you know if you are over or under spending your allocations. The template will also determine your maintenance of effort and will enter the required additional expenditures you must make to meet maintenance of effort if you have failed to budget sufficient funds. The required MOE will be entered as a generic block name.
- E. CHILD SUPPORT: A section has been provided to itemize each category of Child Support Expenses. Several expenses and revenues are processed by the Division and may not be reflected on the County's budget.
- F. The Year-To-Date Summary of Reimbursement for County Welfare Administrative Expenditures (WC-337) should be used to identify and estimate the expenses and revenues processed by the Division and deducted and/or added to the DSS-1571.

- G. The total cost for employed Off-Site Aides will be automatically entered in the appropriate sections. Contracted Aides expenses may be added by moving down the Transitional Worksheet and entering the amounts to be budgeted in the appropriate sections.

FORM-1047

The DSS-1047 is the final worksheet and functions exactly like the Transitional Worksheet. In most cases, only the total is entered and the Program will complete the Federal, State, and County Shares. A line has been added below the Adoption Assistance Lines for Adoption Assistance Vendor Payments.

By the time this step is reached, the 1047 will be almost completed. Only the top section for the program expenses will need to be filled in along with just a few other lines. Please remember that the county share is never entered.

Because matching rates may change, each user will be responsible for updating the matching rates. Be very careful not to destroy any formulas or worksheet features while protection is off.

ADDITIONAL NOTES

NOTES FOR ENTERING ALLOCATIONS AT THE "1s" (ones) and OTHER CATEGORIES ON THE DSS 1035-II

The following programs you will find the YELLOW highlighted "1's" to enter your county's allocation. The template will calculate Federal and/or State dollars **without limit** unless the correct cap is entered. If, the initial dollars exceeds the allocation, the user must enter the correct allocation. The user should review the following and enter allocations at the "1"s as appropriate.

To tell if you have entered the allocation correctly the percentages for Federal will go down and the county percentage will go up. If the percentages go up, you have not budgeted enough of your allocation and the "1" should be replaced. You should never have a negative county dollar.

SSBG

Budget column 4

Enter the Federal SSBG allocation at the one if the Federal dollars in columns 3 to 6 exceed your allocation. The Federal dollar from off-site aides and vendor purchases is also included.

TANF/SSBG Transfer

Budget column 6

The State is transferring TANF funds to replace SSBG funds. These funds should be spent based on the Division's reporting instructions.

State In Home

Budget column 7

Enter the State In-Home allocation at the one if the State dollars in column "7" exceeds your allocation. This includes the State In-Home dollars from the off-site aides section and vendor purchases are also included.

Permanency Planning

Budget column 8

Enter the total Permanency Planning allocation if the Federal and State dollars in column 8 line 37 exceeds your allocation.

Special Permanency Planning

Budget column 9

Enter the Federal allocation if the Federal dollars in column 9 line 37 exceeds your allocation.

Day Care - CCDF

Budget column 10

Enter the funds provided by the Day Care section that can be used for Day Care Administration.

Crisis and LIEAP

Budget column 16

Enter the Federal allocation. This "1" includes the Federal dollars in budget columns 16 and 65.

IV-E Child Protective Services

Budget columns 17 to 19

Enter the State allocation at the "1" if the total State dollars in columns 17 and 18 exceed your State allocation. The Federal dollars will continue to be paid even if your county exceeds the State allocation.

IV-E Foster Care (adoption foster care State)

Budget columns 20

Enter the State allocation at the "1" if the total State dollars in columns 20 if you exceed your State allocation. The Federal dollars will continue to be paid even if your county exceeds the State allocation. If you exceed the State allocation, you may be able to move staff to the other IV-E columns.

Budget column 21 will now show the Adoption/Foster Care training reimbursement which is 75% Federal and 25% county

100% State NON IV-E Foster Care

Budget column 22

This program appeared in reporting instructions without a clear explanation on its use. If you have an allocation this column should be used to budget the program.

TANF CPS/Foster Care & Adoption

Budget column 24

Enter the Federal allocation. This "1" includes the Federal dollars in budget column 15.

Adult Care Home Management

Budget column 25

Enter the state allocation under column 25 for ACHCM.

Smart Start

Budget column 27

Enter the Smart Start Allocation as “1”, if you are exceeding your allocation you will need to enter allocation in cell reference AC55.

Family Preservation

Budget columns 33 to 36

The program has “1s” in these three columns. Enter your allocations if you are exceeding your allocations.

TANF

Budget columns 37 to 42

The program has a “1” feature for TANF. Be sure to enter your allocations on the Transitional worksheet and try not to exceed both the State and the Federal allocation at the same time.

The Template is preset for standard counties. If you are an electing county you must enter your unique percentage. Your WFBG allocations must be entered on the Transitional worksheet.

TANF 100%

Budget column 43

The County can use 100% Federal TANF funds if it exceeds its MOE. Counties should only use this column and these funds if the county has exceeded its MOE in shifting of staff or for Foster Care and Adoption staff. Do not exceed the total of all Federal and state funding.

ADULT PROTECTIVE SERVICES

Budget column 44

Enter the state dollars from your budget estimates.

If you do not need this program, you may leave the column blank or rename it and use it for a non-DSS program.

STATE ADULT HOME SPECIALIST

Budget column 50

Enter the allocation it will show as state dollars.

LINKS

Budget columns 45

Enter the Federal dollars if the Federal dollars have been exceeded.

MEDICAID AT RISK CASE MANAGEMENT

Budget column 49

Medicaid At Risk Case Management does not have an allocation. The counties are reimbursed based on an hourly rate. Enter the estimated revenue on the transitional worksheet.

CPS State

Budget column 51

Enter the state dollar only.

IV-E Waiver

Budget Column 52 and Budget Column 53

Leave as 1 in the allocation block. If state dollar becomes capped, then enter state allocation.

Medicaid Expansion

Enter the State allocation in column 63 Excel cell BN63.

NC Health Choice

Budget columns 64

The template is preset at “1”. You will enter your State allocation in cell reference BO55. This will show as state dollars. After the State dollars are exhausted it will reflect Federal and County dollars.

MODEL COUNTY BUDGET

The worksheet has five (5) tabs containing an additional 22 schedules. They are:

Administration	Schedules 1A & 1B	DSS-1571, Lines 310 & 311
Transitional	Schedules 2	Summarizes Detail
Form 1047		Final State Budget
Expenditure Detail	Schedules 3 to 20	Expenditure Detail
Revenue Detail	Schedules 21 & 22	Revenue Detail
Total Expenses	Schedule 23	Summarizes Expenditures
Total Revenue	Schedule 24	Summarizes Revenues

The user should also understand the limits of the Template.

You can choose not to use the Model County Budget. The DSS-1047 will be prepared correctly whether or not the model budget is completed.

The model county budget will not prepare a budget in the format used by most counties. It should, however, be very useful in providing examples and in calculating revenues and the required county match or local dollar. This should work for all programs funded or reimbursed by the State and for most standard grants or programs not funded by the State. If you have a program that does not fit, please enter it last or not at all.

Most counties will use bits and pieces of the model. For example, you may use the one line summary for aides and the detail section for van expenses. You may also summarize the salaries in two sections, one line or by program. This is all up to you. The model is only intended to provide a balanced (State budget & County budget)/ (expenditures & revenues) starting point. The model should be given some consideration as an example and would be an improvement for many counties.

Perhaps the most useful and important feature of the program is the schedule for total county revenues. If the template is correctly completed, the total revenues in Schedule 24 may be entered directly on the county line item revenue budget. Since this is one of the trickiest procedures to complete, the importance of the revenue estimates prepared by the Template cannot be over emphasized.

DO NOT TURN THE PROTECTION OFF to insure the integrity of the spreadsheet.

The template is fully computerized. Nothing will have to be copied and reentered on another worksheet or schedule. The difference indicator at the bottom of the total revenue tab will tell you if you have entered data incorrectly and are out of balance.

All revenues will automatically be brought forward and entered on the correct worksheets and schedules. Revenues entered on the Transitional worksheet will be entered as previously. Be sure to use only unprotected cells.

In order to ensure that the Template is functioning properly and the data has been entered and brought forward correctly, please enter all data one step or program at a time. For example:

Enter Direct Services, Service Supervisors and Other Support and review if it pulled and enter the data on the 1035-II, and filled in the Summary. Review if it copied and entered salaries and fringe benefits on Schedule 4. Then check the TOTREV tab to verify that the county dollar on the 1047 matches the county dollar on the county budget. The bottom part of Schedule 22 will indicate if you are in balance. There will usually be a rounding error. In testing, rounding errors up to +/- 7.00 have been experienced.

**Detail Instructions
For
County Budget and Schedules**

Schedules 1A and 1B Administrative Expenses

Enter the administrative expenses based on the reporting rules for the DSS-1571 Part II for lines 310 and 311. If you change the name, the line item name will automatically carry forward to other schedules.

Schedule 2 Transitional

Details most other expenditures that are not shown on the 1035-I, 1035-II, or the 1047.

Schedule 3A & 3B Salaries and Fringe Benefits

Schedule 3 accumulates the total salaries and fringe benefits for all salaries except In-Home Off-Site Aides. The bottom part of the worksheet in the total tab will let you know if you are out of balance with the salaries and fringes budgeted on the county line item budget.

Schedule 4 Administrative Expenses

Schedule 4 is used to accumulate the department's administrative expenses. You may change the names by changing the Administration section in Schedule 1 on the Part II.

Schedule 5 In-Home Aides - Off-Site

The In-Home Aides salaries and fringe benefits will be entered automatically.

Schedule 6 In-Home Services – SSBG & State In-Home

The data in Schedule 6 is brought forward from the Transitional worksheet, summarized and entered on the total expenditure Schedule. This schedule is fully protected.

Schedule 7 Staff Travel

This will be entered automatically. This does not include administrative travel for the "98" employees.

Schedule 8 Purchased Services

Schedule 8 is fully protected and should be adequate for all of the traditional or standard services offered by most counties. The data is automatically brought forward from the Transitional other worksheets.

Schedule 9 Work First - TANF

This schedule brings forward all Work First TANF and DOT expenditures and is fully protected.

Schedules 10, 11, & 12 Long Term Care (CAP), Personnel Care and HCCBG

These schedules bring forward the expenses budgeted for CAP and Personnel Care and are fully protected. If you have previously renamed generic codes 31 and 32 on the Parts I & II including the Transitional worksheet and the Form-1047, the program or purchased costs will be shown here.

Schedules 13A & 13B Van and Pooled Client Transportation

All pooled transportation costs for transportation systems should be entered for the first time in Schedule 13B. The percentage of clients, by program, should also be entered in 13B. The Template will make the rest of the calculations and enter the data and revenues on the correct line by program. Schedule 13B should be completed first in order to determine the impact on Work First, SSBG, HCCBG, and other grants and allocations.

Schedule 14 Foster Care Clothing & Other Allowable Foster Care Expenses

Schedule 14 accumulates for the county line item budget for the Foster Care previously entered on the Transitional worksheet. Many counties have not taken full advantage of the reimbursement available from IV-E Maximization.

Schedule 15 Blind Services Drafts

Schedule 15 combines the county shares from the 1047.

Schedules 16 Transportation RGP/EDTAP/DOT

Schedule 16 summarizes the direct purchases for Transportation RGP/EDTAP/DOT and other Non-Medicaid transportation paid by from grants.

Schedules 17 Child Support & Local Purchases

Schedule 17 summarizes the IV-D purchases made by the county and shown on the local budget. This does not include expenditures made on the behalf of the county by the State and deducted from the Administrative Reimbursement process.

Schedule 17 and the entire budgeting process should be adequate to budget for counties that have contracted with an outside firm for child support services. Counties may wish to consult with their LBL if any questions arise concerning contracting.

Schedule 18 Smart Start Purchases

Schedule 18 summarizes purchases in the Smart Start program previously entered on other forms and schedules.

Schedule 19 Direct Program Purchases

Schedule 19 summarizes the direct purchases entered on Line 19 of the 1035 Part II and is fully protected.

Schedule 20A & 20B Other Program Expenditures & Revenues

These schedules are provided to capture any programs that do not fit easily into the Division's format and procedures and have not already been included elsewhere in the budget process. There are many programs and activities in counties that may not have been provided for in the Template. Although these expenditures do not need to be shown on the Form 1047, the Template does "force" these programs to be included on the Form 1047. The Template is designed and intended to be comprehensive. This helps to ensure that the county dollar and Form 1047 and the county dollar on the county line item budget remain in balance.

The Template does not require that all expenditures and revenues to be included on Form 1047. However, if you do not include all expenditures, you may be out of balance and not be aware of why you are out of balance.

Please enter these non-DSS programs last and check frequently on an item by item basis to see if the county dollar difference is zero (-0-). If you do not include all revenues and expenditures on the Template, please enter them last in the county budget when preparing the county's line item budget.

Schedule 21 Summary of Administrative Revenues

This schedule automatically summarizes all revenues entered on the Transitional worksheets or the Form 1047 that are reimbursed by the Division through the administrative reimbursement process. The schedule also enters programs such as IV-D and Food Stamps that use the administrative process to transfer funds between the State and the counties. (If you have entered data on the Transitional worksheet correctly.) Do not enter data on this schedule. It is fully protected. The total revenues received as a part of the DSS-1571 administrative reimbursement process are automatically brought forward to Schedule 22 which summarizes all revenues.

Schedule 22 Medicaid Drafts

This schedule automatically calculates the Medicaid draft and enters the correct dollar amount on the county line item budget. It is fully protected.

Schedule 23 Summary of Total Expenses

Schedule 23 summarizes all expenditures and is fully protected. Do not turn the protection off unless you are absolutely sure of what you are doing and like to live dangerously. This schedule combines expenditures from many sources and is critical to ensuring that the county dollars remain in balance.

You have the option to show on the county's line item, the summaries of expenditures as shown on this schedule or the more detailed expenditures as shown on earlier schedules.

Schedule 24 Summary of Revenues & County Requirement

Summarizes all revenues and is fully protected. To ensure the integrity of the spreadsheet **do not turn off the protection** In general, the numbers shown on the summary of revenues should be adequate and in sufficient detail to prepare the county line item revenue budget. However, if you would like more detail, you can look at earlier schedules, the Transitional worksheet and the DSS-1047 for detailed revenues.

Schedule 24 also verifies that the county dollar as shown on the bottom of the DSS-1047 and on the county line item budget are the same. If there is a difference, the template indicates the amount of the difference on the bottom of the schedule. There will frequently be small rounding errors. In testing the template, rounding errors up to plus or minus \$7.00 were shown. After each set of data is entered, the rounding error may adjust up or down from the error in the previous step.

Although legally and according to N. C. State law, national auditing standards and reporting practices, the Social Services Department is a part of the "GENERAL" fund, many counties budget the Social Services Department in a separate fund. The county dollars shown in the Template should agree with the county dollar shown on the county's line item revenue budget. Usually, Fund Balance Appropriated is the same as County Dollar.

If the Social Services Department is not in a separate Fund and is included in the General Fund, there may not be an easy way to confirm that the county dollar appropriated by the Commissioners is correct. However, if the guidelines have been followed, you should feel comfortable that the county budget has been properly prepared.